

2. (Amended) A method of producing the magnetic material according to claim 1, wherein the dividing heat treatment is performed at a holding temperature of 685 to 1085°C for a holding period of 10 to 180 minutes.

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3. (Amended) A method of producing the magnetic material according to any one of claims 1 or 2, further comprising the step of performing, after the step of said cold plastic working, a steepness-affording heat treatment so that squareness ratio and magnetization steepness are enhanced by heating the multilayer body.

4. (Amended) A method of producing the magnetic material according to claim 3, wherein the steepness-affording heat treatment for enhancing the squareness ratio and the magnetization steepness by heating is performed at a holding temperature of 400 to 700°C for a holding period of 2 to 120 minutes.

5. (Amended) A method of producing the magnetic material according to claim 1, further comprising the step of performing cold working so that the multilayer body becomes a thin sheet having a thickness of 0.03 to 1.0 mm.

6. (Amended) A magnetic material capable of having either a magnetized state or a demagnetized state, said magnetic material having a structure in which layers "A" each

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containing as the main component thereof Fe having magnetism and layers "B" each containing a non-magnetic Cu group metal as the main component thereof are stacked on each other, each of said layers "B" being provided with a shape of a sheet partially divided.

7. (Amended) A magnetic marker having the magnetic material according to claim 6, said magnetic material being located so that a bias magnetic field is applied to a magnetostrictive element used for said magnetic marker.

**[Please add the following new claims:]**

8. (New) A method of producing a magnetic material according to claim 5, wherein said layers "A" comprise iron.

9. (New) A magnetic material according to claim 6, wherein said layers "A" comprise substantially iron.

10. (New) A magnetic marker having the magnetic material according to claim 6 or 9, said magnetic material being located so that a bias magnetic field is applied to a magnetostrictive element used for said magnetic marker.